

**COUNTY UNIFORM CHART OF ACCOUNTS
REVISIONS
2018**

GENERAL LEDGER EQUITY ACCOUNTS

New Accounts

**Acct
No.**

34587 Restricted for Hybrid Retirement Stabilization Funds
This account is being added to restrict the county's portion of the stabilization reserve trust.

DETAILED REVENUE ACCOUNTS

New Accounts

**Acct
No.**

43548 Charter Authorizer Fee
This account is being added to record the annual fee collected by a local education agency for fulfilling authorizing obligations as the chartering authority of a charter school.

46852 State Revenue Sharing - Telecommunications
This account is being added to record the telecommunication revenues shared with the county in accordance with Section 67-6-221, Tennessee Code Annotated.

Revised Accounts

**Acct
No.**

43399 Vehicle Insurance Coverage and Reinstatement Fees
This account title is being revised to more adequately reflect fees collected by the county clerk in accordance with Sections 55-12-210 and 55-12-211(b), Tennessee Code Annotated.

Deleted Accounts

**Acct
No.**

40350 Interstate Telecommunications Tax
This account is being removed because this is no longer a local tax.

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DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

New Object Codes

**Object
Code**

217	<u>Retirement – Hybrid Stabilization</u> <i>This account is being added to account for funds disbursed to TCRS for the stabilization reserve trust.</i>
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